

FILED
U.S. DISTRICT COURT
DISTRICT OF NEBRASKA
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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA

UNITED STATES OF AMERICA,

Plaintiff,

vs.

CRAIG A. HOFFMAN,

Defendant.

4:21CR 3127

INDICTMENT
26 U.S.C. § 7201
26 U.S.C. § 7202

The Grand Jury charges:

INTRODUCTION

1. At all times relevant to this Indictment, Hoffman Law Office, P.C. LLO (hereinafter referred to as “Hoffman Law”) was a professional corporation doing business as a law firm within the District of Nebraska, with its principal place of business in Lincoln, Nebraska.

2. At all times relevant to this Indictment, CRAIG A. HOFFMAN, defendant herein, was the owner, operator and sole employee of Hoffman Law, and exercised control over the business affairs, including authorizing business expenses, authorizing payment of employee compensation, approval of payments made by the corporation, and approval of payment of “payroll taxes” to the Internal Revenue Service.

3. At all times relevant to this Indictment, Hoffman Law, by and through CRAIG A. HOFFMAN as the sole employee, was obligated to withhold taxes from his employee compensation, including federal income taxes, and Medicare and Social Security taxes (hereafter referred to as Federal Insurance Contributions Act, or “FICA” taxes). These taxes will be referred to as “payroll taxes.”

4. Hoffman Law was required to make deposits of “payroll taxes” to the Internal Revenue Service on a periodic basis. In addition, Hoffman Law was required to file, within the month (excluding holidays and weekends) following the end of each calendar quarter, an Employer’s Quarterly Federal Income Tax Return (Form 941), setting forth the total amount of employee wages and other compensation subject to withholding, the total amount of income taxes withheld, the total amount of “payroll taxes” due, and the total tax deposits.

5. As owner, operator and sole employee of Hoffman Law, CRAIG A. HOFFMAN, defendant herein, had the authority required to exercise significant control over the corporate financial business affairs of Hoffman Law, and had the responsibility to collect, truthfully account for, and pay over “payroll taxes” of Hoffman Law to the Internal Revenue Service.

6. Throughout calendar years 2011 – 2016, Hoffman Law was required to withhold tax payments from the compensation for CRAIG A. HOFFMAN, Hoffman Law’s sole employee; however, beginning in the second quarter of 2011, and continuing through the second quarter of 2016, with the exception of two quarters, Hoffman Law failed to pay over to the Internal Revenue Service “payroll taxes” which were due and owing to the United States of America for the respective quarter.

7. Altogether, during calendar quarters alleged in Counts I – IV of this Indictment, Hoffman Law failed to account for and failed to pay over approximately \$325,197 in “payroll taxes”.

COUNT I

8. Paragraphs 1 through 7 of this Indictment are re-alleged and incorporated as if fully set forth herein.

9. From on or about the second quarter of 2011, ending on June 30, 2011, to on or about the September 22, 2017, in the District of Nebraska, CRAIG A. HOFFMAN, a resident of Lincoln,

Nebraska, who conducted business a professional corporation under the name Hoffman Law, with its principal place of business in Lincoln, Nebraska, did willfully attempt to evade and defeat a large part of the federal income taxes withheld from wages and Federal Insurance Contributions Act taxes due and owing to the United States of America for the respective quarters, by transferring funds from the Trust Account of Hoffman Law, to the Hoffman Law business operating account, said funds constituting in part compensation and wages for CRAIG A. HOFFMAN, and withdrawing funds from the business operating account in the form of cash to evade the payment of federal income taxes withheld from wages and Federal Insurance Contributions Act taxes due and owing to the United States of America for the respective quarters.

In violation of Title 26, United States Code, Section 7201.

COUNT II

10. Paragraphs 1 through 7 of this Indictment are re-alleged and incorporated as if fully set forth herein.

11. During the third quarter of the year 2015, ending September 30, 2015, CRAIG A. HOFFMAN, defendant herein, deducted and collected from the total taxable wages of Hoffman Law employees, “payroll taxes” in the amount of approximately \$11,155.12. On or about October 31, 2015, in the District of Nebraska, Defendant did willfully fail to pay over to the Internal Revenue Service \$11,155.12 in “payroll taxes” due and owing to the United States of America for the quarter ending September 30, 2015.

In violation of Title 26, United States Code, Section 7202.

COUNT III

12. Paragraphs 1 through 7 of this Indictment are re-alleged and incorporated as if fully set forth herein.

13. During the first quarter of the year 2016, ending March 31, 2016, CRAIG A. HOFFMAN, defendant herein, deducted and collected from the total taxable wages of Hoffman Law employees, "payroll taxes" in the amount of approximately \$6,609.64. On or about April 30, 2016, in the District of Nebraska, Defendant did willfully fail to pay over to the Internal Revenue Service \$6,609.64 in "payroll taxes" due and owing to the United States of America for the quarter ending March 31, 2016.

In violation of Title 26, United States Code, Section 7202.

COUNT IV

14. Paragraphs 1 through 7 of this Indictment are re-alleged and incorporated as if fully set forth herein.


15. During the second quarter of the year 2016, ending June 30, 2016, CRAIG A. HOFFMAN, defendant herein, deducted and collected from the total taxable wages of Hoffman Law employees, "payroll taxes" in the amount of approximately \$5,081.53. On or about July 31, 2016, in the District of Nebraska, Defendant did willfully fail to pay over to the Internal Revenue Service \$5,081.53 in "payroll taxes" due and owing to the United States of America for the quarter ending June 30, 2017.

In violation of Title 26, United States Code, Section 7202.

A TRUE BILL.

FOR ~~PERSON~~ PERSON

The United States of America requests that trial of this case be held in Lincoln, Nebraska, pursuant to the rules of this Court.



STEVEN A. RUSSELL
Assistant United States Attorney